

EXHIBIT B

Time Detail

The Brattle Group - LTL Management LLC Work Hours Summary

Employee	CC	FP	PM	RA	Total
Austin Smith, Yvette	1.5	0.0	4.0	0.0	5.5
Metz, Albert	4.5	0.0	0.0	6.8	11.3
Zhu, Julia	7.7	0.0	0.0	21.2	28.9
Bernatzky Koehli, Marianne	4.2	0.0	0.3	23.0	27.5
Begna, Kalab	0.0	0.0	0.0	28.4	28.4
Lee, Monet	0.0	0.0	1.8	40.2	42.0
Martinez, Matthew	0.0	0.0	0.0	19.3	19.3
Liu, Rachel	0.0	0.0	0.0	31.4	31.4
Milazzo, Jared	0.0	3.5	0.0	0.0	3.5
Total	17.9	3.5	6.1	170.3	197.8

Legend

CC	Client Communication
FP	Fee Statement Preparation
PM	Project Management
RA	Research and Analysis

Hours for: Yvette Austin Smith

Month of: December 1, 2022 – December 31, 2022

Total hours: 5.50

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/07/22	900.00	0.50	450.00	CC	TCC Meeting.
12/13/22	900.00	1.00	900.00	CC	Meeting with Feinberg and TCC; presentation of estimation methodologies.
12/13/22	900.00	4.00	3,600.00	PM	Finalize materials to send post-meeting.

Hours for: Albert Metz

Month of: December 1, 2022 – December 31, 2022

Total hours: 11.30

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/01/22	700.00	1.80	1,260.00	RA	Review quantitative memo.
12/02/22	700.00	1.00	700.00	CC	LTL Committee meeting.
12/02/22	700.00	3.70	2,590.00	RA	Review technical memo
12/07/22	700.00	1.00	700.00	CC	LTL Committee meeting.
12/14/22	700.00	0.50	350.00	RA	Reviewed claims analysis with J. Zhu, M. Bernatzky, R. Liu, M. Lee, K. Begna, M. Martinez.
12/14/22	700.00	1.00	700.00	CC	LTL Committee meeting.
12/14/22	700.00	0.80	560.00	RA	Review presentation.
12/30/22	700.00	1.50	1,050.00	CC	LTL Committee meeting.

Hours for: Julia Zhu

Month of: December 1, 2022 – December 31, 2022

Total hours: 28.90

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/01/22	550.00	1.40	770.00	RA	Outlined claim buildup analysis memo and slides.
12/01/22	550.00	0.50	275.00	RA	Met with M. Bernatzky, R. Liu, K. Begna, M. Lee to discuss current claims analysis slides.
12/02/22	550.00	1.30	715.00	RA	Reviewed and edited memo on claim estimation methodologies and assumptions.
12/07/22	550.00	0.50	275.00	RA	Reviewed and updated claims buildup analysis slides.
12/07/22	550.00	0.80	440.00	CC	LTL Committee meeting (partial attendance).
12/08/22	550.00	3.50	1,925.00	CC	TCC meeting: Presentation on Estimation for Ken Feinberg.
12/08/22	550.00	0.40	220.00	RA	Reviewed and updated memo on claim buildup analysis methodologies.
12/10/22	550.00	0.80	440.00	RA	Reviewed analysis on private lien data in response to client request.
12/12/22	550.00	0.30	165.00	CC	Call with TCC representatives re upcoming meeting with Feinberg.
12/12/22	550.00	2.80	1,540.00	RA	Prepared slide deck on Claim Value Buildup Analysis.
12/12/22	550.00	2.70	1,485.00	RA	Continued to prepare slide deck on Claim Value Buildup Analysis.
12/12/22	550.00	0.50	275.00	RA	Meeting with M. Bernatzky, R. Liu, K. Begna, M. Lee, M. Martinez re Claim Value Buildup Analysis slide deck.
12/12/22	550.00	2.40	1,320.00	RA	Reviewed and updated slide deck on Claim Value Buildup Analysis.
12/14/22	550.00	0.50	275.00	RA	Reviewed claims analysis with A. Metz, M. Bernatzky, R. Liu, K. Begna, M. Lee.
12/14/22	550.00	0.80	440.00	CC	Weekly committee meeting.
12/14/22	550.00	2.10	1,155.00	RA	Prepared technical memo on claims buildup analysis.
12/15/22	550.00	1.80	990.00	RA	Updated Claim Value Buildup Analysis slide deck.
12/15/22	550.00	2.30	1,265.00	CC	Met with K. Feinberg, TCC representatives, and advisors re OC claims estimation.
12/16/22	550.00	3.50	1,925.00	RA	Edited technical memo on claims buildup analysis.

Hours for: Marianne B. Koehli

Month of: December 1, 2022 – December 31, 2022

Total hours: 27.50

Date	Hourly Rate	Billed Hours	Hourly Fees	Labor Categorization	Description of Activities
12/01/22	500.00	3.10	1,550.00	RA	Wrote sections of memo on methodology for claim buildup analysis.
12/01/22	500.00	0.60	300.00	RA	Prepared updates in slides for claim buildup analysis.
12/01/22	500.00	0.50	250.00	RA	Met with J. Zhu, K. Begna, R. Liu and M. Lee to discuss current claims analysis slides.
12/02/22	500.00	1.10	550.00	RA	Worked on memo for claim estimation.
12/02/22	500.00	1.00	500.00	CC	Meeting with TCC related to updates of case - partial attendance.
12/02/22	500.00	2.50	1,250.00	RA	Wrote sections of memo on claim buildup analysis.
12/05/22	500.00	4.10	2,050.00	RA	Wrote sections of memo on claim value buildup analysis.
12/05/22	500.00	1.30	650.00	RA	Prepared tables to include on claim buildup analysis memo.
12/05/22	500.00	0.40	200.00	RA	Read academic literature related to labor force attachment for work on claim value estimatio.
12/08/22	500.00	0.40	200.00	RA	Reviewed slides on buildup claim value.
12/09/22	500.00	2.10	1,050.00	RA	Reviewed memo on claim buildup approach.
12/09/22	500.00	0.30	150.00	RA	Reviewed slides on claim buildup approach.
12/09/22	500.00	0.30	150.00	PM	Planned updates to claim buildup analysis.
12/12/22	500.00	0.50	250.00	RA	Met with J. Zhu, M. Martinez, K. Begna, R. Liu, and M. Lee about Claim Value Buildup Analysis slide deck.
12/12/22	500.00	1.70	850.00	RA	Reviewed slides on claim buildup analysis.
12/14/22	500.00	0.50	250.00	RA	Reviewed claims analysis with A. Metz, J. Zhu, M. Lee, K. Begna and R. Liu.
12/14/22	500.00	0.80	400.00	CC	Met with counsel on case updates.
12/15/22	500.00	0.30	150.00	RA	Meeting with K. Begna, R. Liu and J. Zhu on slides to discuss claim value buildup slide deck.
12/15/22	500.00	0.30	150.00	RA	Reviewed slides for presentation in meeting with Feinberg.
12/15/22	500.00	2.40	1,200.00	CC	Prepped and met with counsel and Feinberg on claim estimation.
12/15/22	500.00	0.30	150.00	RA	Meeting with R. Liu to discuss claim buildup analysis.
12/23/22	500.00	2.70	1,350.00	RA	Reviewed and wrote sections of current claims methodology memo.
12/23/22	500.00	0.30	150.00	RA	Met with M. Martinez to discuss claim estimation code.

Hours for: Kalab Begna

Month of: December 1, 2022 – December 31, 2022

Total hours: 28.40

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/01/22	375.00	0.50	187.50	RA	Met with J. Zhu, M. Bernatzky, M. Lee, and R. Liu to discuss current claims analysis slides.
12/01/22	375.00	1.90	712.50	RA	Prepared memoranda on current claims analysis methodology.
12/02/22	375.00	2.50	937.50	RA	Prepared memoranda on current claims analysis methodology.
12/05/22	375.00	0.70	262.50	RA	Responded to team's edits to current claims methodology memo.
12/07/22	375.00	2.00	750.00	RA	Responded to team's edits to current claims methodology memo.
12/09/22	375.00	0.80	300.00	RA	Performed analysis of female unemployment rate statistics for current claim analysis buildup.
12/12/22	375.00	0.50	187.50	RA	Met with J. Zhu, M. Bernatzky, M. Lee, and R. Liu to discuss updates to claim value buildup slide deck.
12/12/22	375.00	3.20	1,200.00	RA	Performed analysis for and made updates to claim value buildup slide deck.
12/13/22	375.00	1.80	675.00	RA	Analyzed future claims code and methodology for audit.
12/14/22	375.00	0.50	187.50	RA	Reviewed claims analysis with A. Metz, J. Zhu, M. Bernatzky, M. Lee, and R. Liu.
12/15/22	375.00	0.30	112.50	RA	Met with J. Zhu, M. Bernatzky, M. Lee, and R. Liu to discuss claim value buildup slide deck.
12/15/22	375.00	1.00	375.00	RA	Updated claim value buildup analysis and slide deck for submission to committee.
12/15/22	375.00	3.70	1,387.50	RA	Analyzed benchmark trust cases for inflation proxies to use in future claims analysis.
12/22/22	375.00	1.20	450.00	RA	Analyzed benchmark trust cases for inflation proxies to use in future claims analysis.
12/22/22	375.00	0.80	300.00	RA	Performed analysis to answer outstanding questions in current claims methodology.
12/29/22	375.00	4.60	1,725.00	RA	Analyzed benchmark trust cases for inflation proxies to use in future claims analysis.
12/30/22	375.00	2.40	900.00	RA	Performed analysis to answer outstanding questions in current claims methodology.

Hours for: Monet Lee

Month of: December 1, 2022 – December 31, 2022

Total hours: 42.00

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/01/22	375.00	0.50	187.50	RA	Met to discuss memo and claims Powerpoint presentation to internal team and counsel.
12/01/22	375.00	1.50	562.50	RA	Finalize drafting nominal wages analysis explanation in memo.
12/01/22	375.00	1.00	375.00	RA	Incorporate nominal wages audit commentary to claims analysis file.
12/02/22	375.00	2.60	975.00	RA	Updated claims PowerPoint with figures and tables from updated claims spreadsheet.
12/05/22	375.00	0.50	187.50	RA	Update of current claims analysis slides.
12/05/22	375.00	2.50	937.50	RA	Updated current claims analysis slides.
12/05/22	375.00	1.00	375.00	RA	Updated accompanying current claims Excel analysis in order to paste figures into current claims analysis slides for counsel.
12/05/22	375.00	1.80	675.00	PM	Drafted summary of modifications and outstanding items to current claims slides analysis and circulated to team members.
12/05/22	375.00	1.00	375.00	RA	Incorporated updates to memo on present claims.
12/06/22	375.00	2.60	975.00	RA	Updated memo on present claims following feedback on associate.
12/07/22	375.00	0.40	150.00	RA	Updated memo on present claims following feedback on associate.
12/09/22	375.00	1.40	525.00	RA	Addressed comments on current claims analysis and slides for counsel following feedback from associate.
12/12/22	375.00	0.50	187.50	RA	Internal call.
12/12/22	375.00	3.50	1,312.50	RA	Update claims slide following feedback from sr. associate and associate to prepare presentation to counsel.
12/14/22	375.00	0.10	37.50	RA	Reviewed claims analysis with A. Metz, J. Zhu, M. Bernatzky, K. Begna, and R. Liu.
12/15/22	375.00	0.50	187.50	RA	Meeting with R. Liu on current claim buildup analysis audits.
12/16/22	375.00	1.20	450.00	RA	Finalize technical memo on estimating current claims.
12/16/22	375.00	1.80	675.00	RA	Audited buildup analysis workbook.
12/20/22	375.00	1.40	525.00	RA	Audited claims analysis Excel workbook.
12/21/22	375.00	2.00	750.00	RA	Audited claims analysis Excel workbook.
12/22/22	375.00	2.50	937.50	RA	Audited claims analysis Excel workbook.
12/23/22	375.00	2.60	975.00	RA	Audited claims analysis Excel workbook.
12/29/22	375.00	4.60	1,725.00	RA	Audited claims analysis Excel workbook.
12/30/22	375.00	3.30	1,237.50	RA	Audited claims analysis Excel workbook.
12/30/22	375.00	1.20	450.00	RA	Researched inflation assumptions used by asbestos trust and other comparable mass torts

Hours for: Matthew Martinez

Month of: December 1, 2022 – December 31, 2022

Total hours: 19.30

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/05/22	375.00	0.10	37.50	RA	Met with R. Liu to discuss data inputs.
12/05/22	375.00	1.20	450.00	RA	Analyzed claims data cleaning methodology.
12/08/22	375.00	0.20	75.00	RA	Discussed claims analysis with J. Zhu.
12/08/22	375.00	0.30	112.50	RA	Edited methodology memo.
12/08/22	375.00	3.90	1,462.50	RA	Analyzed code for claim rate calculation.
12/09/22	375.00	1.50	562.50	RA	Analyzed code for claim rate calculation.
12/12/22	375.00	0.50	187.50	RA	Met with M. Bernatzky, J. Zhu, K. Begna, M. Lee, and R. Liu about Claim Value Buildup Analysis slide deck.
12/15/22	375.00	0.50	187.50	RA	Met with R. Liu to discuss upcoming task for counsel.
12/19/22	375.00	0.10	37.50	RA	Met with R. Liu to discuss claim estimation code.
12/19/22	375.00	3.40	1,275.00	RA	Analyzed claim estimation code in R.
12/19/22	375.00	1.80	675.00	RA	Analyzed claim rate calculations.
12/20/22	375.00	1.90	712.50	RA	Analyzed claim rate estimation.
12/21/22	375.00	0.30	112.50	RA	Met with R. Liu to discuss claims estimation code.
12/21/22	375.00	0.10	37.50	RA	Reviewed claims estimation code.
12/22/22	375.00	1.20	450.00	RA	Analyzed claims estimation code.
12/23/22	375.00	0.30	112.50	RA	Met with M. Bernatzky to discuss claim estimation code.
12/29/22	375.00	0.40	150.00	RA	Met with R. Liu to discuss claims estimation code.
12/29/22	375.00	1.30	487.50	RA	Updated claims estimation code
12/30/22	375.00	0.30	112.50	RA	Analyzed claim estimation output.

Hours for: Rachel Liu

Month of: December 1, 2022 – December 31, 2022

Total hours: 31.40

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/01/22	325.00	0.50	162.50	RA	Meeting with M. Lee, J. Zhu, K. Begna, M. Bernatzky to discuss current claims analysis slides.
12/01/22	325.00	1.80	585.00	RA	Prepared claim buildup analysis memo.
12/02/22	325.00	4.30	1,397.50	RA	Prepared claim buildup analysis memo.
12/05/22	325.00	0.40	130.00	RA	Update of current claims analysis slides and memo.
12/05/22	325.00	0.10	32.50	RA	Meeting with M. Martinez re CPS data analysis.
12/05/22	325.00	1.40	455.00	RA	Updated current claim analysis slides and memo.
12/06/22	325.00	2.10	682.50	RA	Updated current claim buildup memo.
12/07/22	325.00	3.80	1,235.00	RA	Updated current claim buildup memo.
12/08/22	325.00	1.80	585.00	RA	Prepared claim buildup analysis memo.
12/08/22	325.00	2.10	682.50	RA	Updated claim buildup analysis slides.
12/09/22	325.00	0.90	292.50	RA	Prepared claim buildup analysis memo.
12/09/22	325.00	0.50	162.50	RA	Updated claim buildup analysis slides.
12/12/22	325.00	0.50	162.50	RA	Meeting with J. Zhu, M. Bernatzky, K. Begna, M. Martinez, M. Lee about Claim Value Buildup Analysis slide deck.
12/12/22	325.00	2.80	910.00	RA	Updated claim buildup slidedeck.
12/15/22	325.00	0.30	97.50	RA	Meeting with M. Bernatzky, J. Zhu and K. Begna to discuss claim value buildup slide deck.
12/15/22	325.00	0.10	32.50	RA	Updated Claim Value Buildup Analysis slide deck.
12/15/22	325.00	1.40	455.00	RA	Updated current claim slidedeck for presentation with Feinberg.
12/15/22	325.00	0.50	162.50	RA	Meeting with M. Martinez on future claims analysis.
12/15/22	325.00	0.50	162.50	RA	Meeting with M. Lee on current claim buildup analysis audits.
12/15/22	325.00	0.30	97.50	RA	Meeting with M. Bernatzky on current claim buildup analysis.
12/15/22	325.00	0.70	227.50	RA	Prepared audit for current claim buildup analysis.
12/15/22	325.00	0.40	130.00	RA	Updated current claim buildup analysis memo.
12/19/22	325.00	0.10	32.50	RA	Meeting with M. Martinez to discuss claim calculation code.
12/21/22	325.00	0.30	97.50	RA	Meeting with M. Martinez to discuss claim calculation code.
12/23/22	325.00	2.10	682.50	RA	Updated Current Claim buildup analysis memo.
12/29/22	325.00	0.40	130.00	RA	Met with M. Martinez to discuss claim calculation code.
12/29/22	325.00	1.30	422.50	RA	Updated Current Claim buildup analysis memo.

Hours for: Jared Milazzo

Month of: December 1, 2022 – December 31, 2022

Total hours: 3.50

Date	Hourly Rate	Billed Hours	Billed Fees	Labor Categorization	Description of Activities
12/12/22	225.00	1.00	225.00	FP	Working on Fee Statement.
12/13/22	225.00	1.50	337.50	FP	Prepared Fee Statement.
12/14/22	225.00	1.00	225.00	FP	Finalized fee statement.